JUDGE BATTS

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

ACE AMERICAN INSURANCE COMPANY

a/s/o STEVEN and LAURIE FRIEDEL

-X 2008 Civ.

Plaintiff,

- against -

H.O. PENN MACHINERY COMPANY, INC.

Defendant.

DISCLOSURE STATEMENT

MAR 2 0 2003

U.S.D.C. S.D. N.Y.

CASHIEPS

NOW comes plaintiff, ACE AMERICAN INSURANCE COMPANY a/s/o STEVEN and LAURIE FRIEDEL, and submits in duplicate its Disclosure Statement pursuant to F.R.Civ. P, Rule 7.1.

ACE LIMITED is the publicly traded parent company of ACE AMERICAN INSURANCE COMPANY. STEVEN and LAURIE FRIEDEL are individuals.

Dated: New York, New York March 20, 2008 230-28

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